



WISCONSIN BREWERY
FERMENTED MALT
BEVERAGE TAX RETURN

DUE DATE: 15 days after close of month

Read instructions on reverse side
before completing this return.

Name			Month of	Year
d/b/a			Wis. Permit Number	
Address			B – _____	
City			Federal Employer ID Number (FEIN)	
State	Zip Code	_____		

Mail your check and this return to:
Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900
Phone: (608) 266-6702
Fax: (608) 261-7049

Address for delivery other than by US Postal Service:
2135 Rimrock Rd, MS 5-107, Madison, WI 53713

THIS RETURN MUST BE FILED WHETHER OR NOT YOU HAD ANY TRANSACTIONS DURING THE MONTH

Line No.	Tax Computation	Column A Kegs (in barrels)	Column B Cases	Column C Total Barrels	Column D Tax \$2 Per Barrel	
1	Beer Removed for Consumption of Sale (from federal Form ATF-F5130.9, lines 15a & b)					
2	Beer Removed for Export (from federal Form ATF-F5130.9, line 16)					
3	Beer Transferred to Other Plants (from federal Form ATF-F5130.9, line 19)					
4	TOTAL REMOVALS TO ACCOUNT FOR (add lines 1 through 3 in each column)					
5	SUBTRACT: Shipments Out-of-State including Exports (from Wis. Schedule BT-102)					
6	Other Tax-Exempt Removals (describe: _____)					
7	TOTAL TAX-EXEMPT REMOVALS OR SALES (add lines 5 and 6 in each column)					
8	TAXABLE REMOVALS FOR MONTH Subtract line 7 from line 4 in each column. Enter the tax in Col. D (multiply the number of barrels in Col. C by \$2).					
9	SUBTRACT: Wis. Taxed Beer Returned to Brewery Premises (from Wis. Schedule BT-101)					
10	Wisconsin Taxed Beer Destroyed Away from Brewery Premises					
11	Wisconsin Taxes Beer Diverted to Tax-Exempt Use					
12	TOTAL TAX CREDITS Add lines 9 through 11 in Cols. A, B & C. Enter tax credit in Col. D (multiply the number of barrels in Col. C by \$2).					
13	NET BARRELS AND TAX (subtract line 12 from line 8 in columns A through D)					
<input type="checkbox"/> Check this box if you are paying the tax due on line 17 by electronic funds transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.		14	Subtract "eligible producer credit" (\$1 per barrel - see instructions)			
		15	NET TAX DUE (line 13, column D, less line 14)			
		16	Adjustments - add or (subtract). Attach explanation.			
		17	TAX DUE (attach check with your return or pay by EFT) ➔			

I declare under penalties of law, that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Signature	Title	Date	Business Telephone No. ()
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INSTRUCTIONS

WHO MUST FILE THIS RETURN

If you brew or bottle fermented malt beverages in Wisconsin for resale, you must file this return plus supporting schedules with the department each month. A return must be filed even if you do not have any transactions during a month.

DUE DATE OF RETURN

Your return, plus supporting schedules, is due 15 days after the close of the month. To be timely filed, the envelope must be postmarked by a U. S. Post Office on or before the due date **and** received by the department within 5 days of the due date.

Late-filed returns: All late-filed returns are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of tax payment.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

TAX RATE

The tax rate for fermented malt beverages containing 1/2% or more of alcohol by volume is \$2 per 31 gallon barrel.

WHERE TO FILE YOUR RETURN

Make your check payable to and mail with your return to:

Wisconsin Department of Revenue
Post Office Box 8900
Madison, WI 53708-8900

EFT Payments: Tax payments can be submitted via electronic funds transfer by persons registered with the department for making EFT payments of beer taxes. Payments must be submitted according to the instructions in our Electronic Funds Transfer Guide. Information about EFT can be obtained by calling (608) 264-9918.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road
Madison, Wisconsin
Telephone (608) 266-6702

or write to:

Post Office Box 8900
Madison, WI 53708-8900

KEEPING COMPLETE AND ACCURATE RECORDS

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department personnel.

NAME, ADDRESS AND OWNERSHIP CHANGES

You must notify the department in writing when your business changes its name, address, ownership or Federal Employer Identification Number (FEIN), or when you cease operating in Wisconsin. You are responsible for filing monthly returns covering each month you operate in Wisconsin. When you advise us that you have ceased operating in Wisconsin, you are no longer responsible for filing returns for months subsequent to the month you ceased operating in Wisconsin.

COMPLETING YOUR RETURN

Enter all the information requested at the top of the return.

Lines 1, 2 & 3. Enter on these lines the amounts from your federal Form ATF-F5130.9, lines 15a, 15b, 16 and 19, respectively. It is not necessary to attach a copy of Form ATF-F5130.9 to your Wisconsin return.

Line 5. Complete Wisconsin form BT-102 (Schedule of Out-of-State Shipments) listing your actual shipments of fermented malt beverages from Wisconsin into other states. Make two entries for states requiring a breakdown of alcoholic content of amounts shipped. Use as many forms as you need to itemize those shipments. On the last page, total the kegs and cases shipped and convert each total to barrels. Enter the total barrels on line 5.

Line 6. Enter all other tax-exempt removals authorized by Section 139.04 of the Wisconsin Statutes which are not included on your federal Form ATF-F5130.9. Describe the type of removal (attach schedule if more space is needed).

Line 9. Complete Wisconsin form BT-101 (Wisconsin Taxed Beer Returned to Brewery) itemizing each return of beer from Wisconsin customers. If you have numerous transactions for many customers, you can enter daily totals on your BT-101 instead of listing each transaction. You may only claim credit for tax paid on returned beer if you have allowed credit to your customer.

Line 10. Summarize the Wisconsin taxed beer which was destroyed away from the brewery premises and which is covered by a properly executed federal "notice of intent."

Line 11. Enter the Wisconsin taxed beer which was used for a tax-exempt purpose and for which a federal drawback claim has been approved (federal Form 1582-B).

Line 14. Enter your "eligible producer credit" if any. Brewers whose total production in a calendar year is under 300,000 barrels can receive a credit of 50% of the tax paid (or payable) on the first 50,000 barrels taxed under our law in that calendar year. A brewer does not have to be located in Wisconsin to be eligible for this credit. In determining the number of barrels produced by a single brewer, all brands or labels of that brewer must be combined in all beer production facilities (regardless where located) owned or controlled by that brewer. The amount of credit is computed using the total barrels on line 13, column C, and multiplying the total by \$1.

SIGN AND DATE YOUR RETURN, AND INCLUDE YOUR TELEPHONE NUMBER.